

**AMENDMENTS TO THE ABSTRACT**

Please substitute the following paragraph(s) for the abstract now appearing in the currently filed specification. A new Abstract on a separate sheet is attached at the end of this Amendment.

**ABSTRACT OF THE DISCLOSURE**

A clutch device for a magnetic recording/reproducing apparatus for transmitting power for a tape conveying regardless of the quantity of tape wound around a reel, including a ~~rotating~~ central shaft installed on a main chassis, a drive pulley connected to the ~~rotating~~ central shaft, and having a cylindrical pulley holder portion, said drive pulley being rotated by receiving power from a driving source, an up/down gear having a cylindrical gear holder unit with the outer diameter thereof being smaller than the inner diameter of the pulley holder portion and ascendable/descendible along the ~~rotatable~~ central shaft, and a clutch spring placed between the inner surface of the pulley holder portion and the outer surface of the gear holder unit for selectively transmitting power with a certain torque from the driving pulley to the up/down gear in accordance with the rotational direction of the driving pulley.